

the interest is recorded in the office of the register of deeds prior to the filing of the lien for delinquent water or sewer services. No lien under this act shall be valid unless filed in accordance with this section after 90 days of the date of the failure to pay for the service or availability fees and within 180 days of the date of the failure to pay for the service or fees. The lien may be discharged as provided in G.S. 44-48.

The city shall adopt an appeals process providing notice and an opportunity to be heard in protest of the imposition of such liens. The county tax office, once notified of the city's lien, shall include the lien amount on any tax bills printed subsequent to the notification. The county tax office shall add or remove liens from the tax bill at the request of the city (such as in the case of an appeal where the city decides to cancel the lien).

SECTION 2. This act applies to the City of Locust and to the Towns of New London and Stanfield.

SECTION 3. This act is effective when it becomes law.

In the General Assembly read three times and ratified this the 7th day of July, 2010.

Became law on the date it was ratified.

Session Law 2010-60

H.B. 2052

AN ACT AUTHORIZING THE CITY COUNCIL OF THE CITY OF WINSTON-SALEM TO ESTABLISH AN EXEMPTION FROM ASSESSMENTS FOR LOTS OR PARCELS OF LAND ENCUMBERED BY A CITY OR COUNTY GREENWAY EASEMENT.

The General Assembly of North Carolina enacts:

SECTION 1. Section 14(c) of Chapter 224 of the Private Laws of 1927, as amended by Chapter 144 of the 1965 Session Laws, reads as rewritten:

~~"(e)-(c1)~~ *Water mains and sewers.* In the case of water mains and storm and sanitary sewers, the cost of not exceeding an eight-inch water or sanitary sewer main and of not exceeding a thirty inch storm sewer main and of such portion of said mains as lie within the limits of the street or streets, or part thereof, to be improved as provided in the petition or resolution ordering the same, shall be assessed against the abutting property. Such costs shall be assessed against the lots and parcels of land abutting on said street or streets, or parts thereof, according to their respective frontages thereon (i.e. the entire frontage benefited by the water or sanitary sewer project) by an equal rate per foot of such frontage: *Provided*, that in case of a corner lot, used as a single lot, where there is a water main or sewer already laid on the intersecting street on which such lot abuts and by which such lot is or can be served, no assessment shall be made against said lot for the second water main or sewer for any part of the frontage of said lot except that portion in excess of one hundred and fifty feet if said lot is in a residential section of the municipality, or in excess of one hundred feet if said lot is in a business section of the municipality, and in such case such portion of said cost as would otherwise be assessed against said lot shall be borne by the municipality: *Provided further*, that if a water or sanitary sewer main in excess of eight inches in size or a storm sewer main in excess of thirty inches in size is laid in said portion of said street or streets, then the cost of such water or sanitary sewer main in excess of the cost of an eight-inch main and the cost of such storm sewer main in excess of a thirty-inch main shall be borne by the municipality: *Provided further*, that if the resolution ordered by the construction of any pumping station, outfall, septic tank or disposal plant, no part of the cost of the same shall be specially assessed. Nothing contained herein shall be construed to limit the right of any municipality to contract with any property owner or owners for the construction of any pumping station, outfall, septic tank or disposal plant or for the construction of water mains or storm or sanitary sewers and for the assessment of the cost thereof according to the terms of such contract.

(c2) Notwithstanding the provisions of subsection (c1) of this section, in the case of water mains and storm and sanitary sewers, the city council or a board or commission designated by the city council shall have the authority to establish an exemption from